

1 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,  
2 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L.  
3 109-280, and sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209,  
4 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, and as amended by  
5 P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.  
6 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and  
7 (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a)(1) to (3) and  
8 (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L.  
9 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343,  
10 excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections  
11 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates  
12 to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711  
13 of division C of P.L. 110-343, and as indirectly affected in the provisions applicable  
14 to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
15 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
16 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
17 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
18 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
19 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
20 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
21 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
22 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
23 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
24 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
25 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,

1       excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
2       excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
3       excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
4       108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
5       1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
6       109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
7       section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
8       relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
9       109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
10      109-222, 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,  
11      P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a),  
12      204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
13      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
14      110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
15      110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
16      110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,  
17      excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding  
18      sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305,  
19      311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section  
20      1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division  
21      C of P.L. 110-343, applies for Wisconsin purposes at the same time as for federal  
22        
23      

2006, do not apply to this subdivision with respect to taxable years that begin after

  
24      

December 31, 2006, and before January 1, 2008, except that changes to the Internal

  
25      Revenue Code made by P.L. 109-432, excluding sections 101, 104, 108, 112, 113,

1       116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.

2       109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,

3       P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e),

4       and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to

5       (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.

6       110-245, and P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and

7       changes that indirectly affect the provisions applicable to this subchapter made by

8       P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a),

9       204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,

10      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.

11      110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.

12      110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.

13      110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,

14      excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding

15      sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305,

16      311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section

17      1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division

18      C of P.L. 110-343, apply for Wisconsin purposes at the same time as for federal

19      purposes.

20      **SECTION 32.** 71.26 (2) (b) 21. of the statutes is created to read:

21      71.26 (2) (b) 21. For taxable years that begin after December 31, 2007, for a

22      corporation, conduit, or common law trust which qualifies as a regulated investment

23      company, real estate mortgage investment conduit, real estate investment trust, or

24      financial asset securitization investment trust under the Internal Revenue Code as

25      amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L. 102-227,

*and/or amended by  
P.L. 110-234, excluding*

*and P.L. 110-343,  
excluding*

sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L. 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, section 11 (b), (e), and (g) of P.L. 110-172, sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, sections 110 and 113 of P.L. 110-245, sections 3081 and 3082 of P.L. 110-289, sections 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.

*as it relates to taxable year  
beginning in 2008*

1 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
2 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
3 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
4 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
5 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
6 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
7 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
8 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
9 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
10 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
11 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
12 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
13 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
14 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
15 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.  
16 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L.  
17 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
18 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
19 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
20 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
21 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
22 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,  
23 excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding  
24 sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305,  
25 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section

*as it relates to taxable year beginning in 2002*

1       1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division  
2       C of P.L. 110-343, "net income" means the federal regulated investment company  
3       taxable income, federal real estate mortgage investment conduit taxable income,  
4       federal real estate investment trust or financial asset securitization investment  
5       trust taxable income of the corporation, conduit, or trust as determined under the  
6       Internal Revenue Code as amended to December 31, 2007, excluding sections 103,  
7       104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
8       (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
9       104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
10      P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
11      sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
12      308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
13      422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
14      1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
15      P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to  
16      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
17      207, 209, 503, and 513 of P.L. 109-222, section 844 of P.L. 109-280, sections 101, 104,  
18      108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404,  
19      417, and 425 of P.L. 109-432, sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L.  
20      110-140, section 11 (b), (e), and (g) of P.L. 110-172, sections 15344 and 15345 (a) (1)  
21      to (3) and (6) of P.L. 110-234, sections 110 and 113 of P.L. 110-245, sections 3081 and  
22      3082 of P.L. 110-289, sections 109, 201, 209, 210, 303, 306, and 308 of division B of  
23      P.L. 110-343, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505,  
24      702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d)  
25      (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and as indirectly affected in

*as it relates to taxable year  
beginning in 2008*

the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,

*as it relates to taxable year  
beginning in 2008<sup>▲</sup>*

1 P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e),  
2 and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to  
3 (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.  
4 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, sections  
5 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and sections 202,  
6 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to  
7 section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711  
8 of division C of P.L. 110-343, except that property that, under s. 71.02 (1) (c) 8. to 11.,  
9 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the  
10 Internal Revenue Code as amended to December 31, 1980, shall continue to be  
11 depreciated under the Internal Revenue Code as amended to December 31, 1980,  
12 and except that the appropriate amount shall be added or subtracted to reflect  
13 differences between the depreciation or adjusted basis for federal income tax  
14 purposes and the depreciation or adjusted basis under this chapter of any property  
15 disposed of during the taxable year. The Internal Revenue Code as amended to  
16 December 31, 2007, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
17 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
18 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
19 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
20 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
21 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
22 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
23 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
24 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
25 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),

as it relates to taxable years beginning in 2008,

1 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.  
2 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,  
3 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
4 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, section 11 (b), (e),  
5 and (g) of P.L. 110-172, sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234,  
6 sections 110 and 113 of P.L. 110-245, sections 3081 and 3082 of P.L. 110-289, sections  
7 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and sections 202,  
8 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to  
9 section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711  
10 of division C of P.L. 110-343, and as indirectly affected in the provisions applicable  
11 to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
12 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
13 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
14 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
15 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
16 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
17 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
18 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
19 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
20 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
21 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
22 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
23 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
24 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
25 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.

*except that changes to the Internal Revenue  
Code made by*

1 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
2 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
3 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
4 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
5 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
6 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.  
7 109-222, P.L. 109-227, P.L. 109-280, excluding section 844 of P.L. 109-280, P.L.  
8 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
9 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
10 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
11 110-142, P.L. 110-166, *and* P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
12 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
13 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,  
14 excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding  
15 sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305,  
16 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section  
17 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division  
18 C of P.L. 110-343, applies for Wisconsin purposes at the same time as for federal  
19 purposes. Amendments to the Internal Revenue Code enacted after December 31,  
20 2007, do not apply to this subdivision with respect to taxable years that begin after  
21 December 31, 2007.

22 **SECTION 33.** 71.34 (1g) (n) of the statutes is repealed.

23 **SECTION 34.** 71.34 (1g) (o) of the statutes is amended to read:

24 71.34 (1g) (o) "Internal Revenue Code" for tax-option corporations, for taxable  
25 years that begin after December 31, 1999, and before January 1, 2003, means the  
*apply for Wisconsin purposes at the same  
time as for federal purposes* *as it relates to taxable years  
beginning in 2008,*

1 federal Internal Revenue Code as amended to December 31, 1999, excluding sections  
2 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
3 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)  
4 of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections  
5 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
6 107-16, P.L. 107.22, P.L. 107.116, P.L. 107-134, P.L. 107-147, excluding sections 101,  
7 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
8 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
9 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,  
10 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
11 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
12 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
13 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding  
14 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
15 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
16 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
17 and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and as  
18 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
19 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821  
20 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
21 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
22 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
23 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
24 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
25 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.

1       104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
2       105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
3       162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
4       107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
5       101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
6       107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
7       108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,  
8       excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
9       excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
10      108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
11      1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding  
12      sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
13      (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
14      109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
15      and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, except that  
16      section 1366 (f) (relating to pass-through of items to shareholders) is modified by  
17      substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The  
18      Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
19      purposes. Amendments to the federal Internal Revenue Code enacted after  
20      December 31, 1999, do not apply to this paragraph with respect to taxable years  
21      beginning after December 31, 1999, and before January 1, 2003, except that changes  
22      to the Internal Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections  
23      162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
24      107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
25      101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.

1       107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
2       108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,  
3       excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
4       excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
5       108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
6       1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding  
7       sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
8       (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
9       P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
10      and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes  
11      that indirectly affect the provisions applicable to this subchapter made by P.L.  
12      106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
13      P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
14      107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.  
15      107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
16      106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,  
17      P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)  
18      of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,  
19      422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections  
20      1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
21      109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
22      1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280,  
23      excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,  
24      8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e),

1       and (g) of P.L. 110-172, apply for Wisconsin purposes at the same time as for federal  
2       purposes.

3       **SECTION 35.** 71.34 (1g) (p) of the statutes is amended to read:

4       **71.34 (1g) (p)** "Internal Revenue Code" for tax-option corporations, for taxable  
5       years that begin after December 31, 2002, and before January 1, 2004, means the  
6       federal Internal Revenue Code as amended to December 31, 2002, excluding sections  
7       103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
8       13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
9       104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
10      431 of P.L. 107-16, and sections 101 and 301 (a) of P.L. 107-147, and as amended by  
11      P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
12      excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
13      108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
14      316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
15      242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,  
16      P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
17      1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
18      (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
19      109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
20      110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L.  
21      110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly  
22      affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,  
23      P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and  
24      823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.  
25      101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections

1       103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
2       sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
3       103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
4       1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
5       104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
6       106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
7       P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
8       107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
9       of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
10      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
11      109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
12      108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
13      403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
14      337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58,  
15      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
16      and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
17      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
18      P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
19      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
20      section 11 (b), (e), and (g) of P.L. 110-172, except that section 1366 (f) (relating to  
21      pass-through of items to shareholders) is modified by substituting the tax under s.  
22      71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies  
23      for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
24      federal Internal Revenue Code enacted after December 31, 2002, do not apply to this  
25      paragraph with respect to taxable years beginning after December 31, 2002, and

1 before January 1, 2004, except that changes to the Internal Revenue Code made by  
2 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
3 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
4 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
5 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
6 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,  
7 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
8 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
9 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
10 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
11 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L.  
12 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that  
13 indirectly affect the provisions applicable to this subchapter made by P.L. 108-27,  
14 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
15 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
16 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
17 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
18 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58,  
19 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
20 and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
21 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
22 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
23 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
24 section 11 (b), (e), and (g) of P.L. 110-172, apply for Wisconsin purposes at the same  
25 time as for federal purposes.

1           **SECTION 36.** 71.34 (1g) (q) of the statutes is amended to read:

2           71.34 (1g) (q) "Internal Revenue Code" for tax-option corporations, for taxable  
3 years that begin after December 31, 2003, and before January 1, 2005, means the  
4 federal Internal Revenue Code as amended to December 31, 2003, excluding sections  
5 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
6 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
7 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
8 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
9 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and  
10 as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
11 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
12 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
13 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
14 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding  
15 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
16 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
17 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
18 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L.  
19 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly  
20 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,  
21 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and  
22 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.  
23 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
24 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
25 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.

1       103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
2       1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
3       104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
4       106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
5       P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
6       107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
7       of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
8       excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
9       109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
10      108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
11      403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
12      337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
13      P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
14      1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
15      109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
16      1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.  
17      109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
18      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
19      section 11 (b), (e), and (g) of P.L. 110-172, except that section 1366 (f) (relating to  
20      pass-through of items to shareholders) is modified by substituting the tax under s.  
21      71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies  
22      for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
23      federal Internal Revenue Code enacted after December 31, 2003, do not apply to this  
24      paragraph with respect to taxable years beginning after December 31, 2003, and  
25      before January 1, 2005, except that changes to the Internal Revenue Code made by

1 P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,  
2 and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244,  
3 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
4 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
5 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
6 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
7 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,  
8 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28,  
9 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172,  
10 excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that indirectly affect  
11 the provisions applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L.  
12 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.  
13 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
14 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding  
15 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
16 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
17 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
18 (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, P.L. 110-28,  
19 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172,  
20 excluding section 11 (b), (e), and (g) of P.L. 110-172, excluding sections 811 and 844  
21 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal  
22 purposes.

23 **SECTION 37.** 71.34 (1g) (r) of the statutes is amended to read:

24 71.34 (1g) (r) "Internal Revenue Code" for tax-option corporations, for taxable  
25 years that begin after December 31, 2004, and before January 1, 2006, means the

1 federal Internal Revenue Code as amended to December 31, 2004, excluding sections  
2 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
3 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
4 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
5 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
6 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
7 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336,  
8 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L.  
9 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
10 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
11 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
12 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
13 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
14 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
15 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
16 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
17 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172,  
18 excluding section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly affected in the  
19 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
20 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
21 of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
22 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
23 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
24 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
25 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202

1       (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
2       105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
3       106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
4       P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
5       107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
6       107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
7       excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
8       excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
9       excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
10      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
11      108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
12      1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
13      109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
14      sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
15      (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
16      209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
17      sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,  
18      109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,  
19      and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
20      of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
21      except that section 1366 (f) (relating to pass-through of items to shareholders) is  
22      modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and  
23      1375. The Internal Revenue Code applies for Wisconsin purposes at the same time  
24      as for federal purposes. Amendments to the federal Internal Revenue Code enacted  
25      after December 31, 2004, do not apply to this paragraph with respect to taxable years

beginning after December 31, 2004, and before January 1, 2006, except that changes to the Internal Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 38.** 71.34 (1g) (s) of the statutes is amended to read:

1           **71.34 (1g) (s)** "Internal Revenue Code" for tax-option corporations, for taxable  
2 years that begin after December 31, 2005, and before January 1, 2007, means the  
3 federal Internal Revenue Code as amended to December 31, 2005, excluding sections  
4 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
5 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
6 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
7 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
8 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
9 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
10 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
11 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
12 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates  
13 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as  
14 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
15 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
16 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,  
17 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.  
18 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,  
19 P.L. 110-142, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
20 and as indirectly affected in the provisions applicable to this subchapter by P.L.  
21 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812  
22 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.  
23 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.  
24 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
25 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and

1       13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
2       104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
3       104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
4       105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
5       excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
6       section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
7       excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
8       107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
9       108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
10      108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403  
11      (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,  
12      422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.  
13      109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
14      1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
15      109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
16      sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
17      (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
18      209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
19      sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,  
20      109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,  
21      and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
22      of P.L. 110-28, P.L. 110-141, P.L. 110-142, and P.L. 110-172, excluding section 11 (b),  
23      (e), and (g) of P.L. 110-172, except that section 1366 (f) (relating to pass-through of  
24      items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes  
25      under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin

1 purposes at the same time as for federal purposes. Amendments to the federal  
2 Internal Revenue Code enacted after December 31, 2005, do not apply to this  
3 paragraph with respect to taxable years beginning after December 31, 2005, and  
4 before January 1, 2007, except that changes to the Internal Revenue Code made by  
5 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
6 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
7 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
8 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
9 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
10 110-142, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and  
11 changes that indirectly affect the provisions applicable to this subchapter made by  
12 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
13 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
14 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
15 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
16 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
17 110-142, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, apply  
18 for Wisconsin purposes at the same time as for federal purposes.

19 **SECTION 39.** 71.34 (1g) (t) of the statutes is amended to read:

20       **71.34 (1g) (t)** "Internal Revenue Code" for tax-option corporations, for taxable  
21 years that begin after December 31, 2006, and before January 1, 2008, means the  
22 federal Internal Revenue Code as amended to December 31, 2006, excluding sections  
23 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and  
24 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
25 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,

1 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
2 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
3 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
4 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
5 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of  
6 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to  
7 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
8 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and  
9 sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,  
10 305, 307, 401, 404, 417, and 425 of P.L. 109-432, and as amended by P.L. 110-28,  
11 excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
12 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
13 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
14 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,  
15 excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding  
16 sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305,  
17 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section  
18 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division  
19 C of P.L. 110-343, and as indirectly affected in the provisions applicable to this  
20 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2)  
21 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008  
22 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
23 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
24 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
25 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

1       104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
2       (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
3       105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
4       106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
5       excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
6       107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
7       107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
8       202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
9       108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
10      401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
11      244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
12      109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
13      1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146  
14      of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
15      excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
16      (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
17      101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,  
18      excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101,  
19      104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401,  
20      404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233,  
21      and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172,  
22      excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections  
23      15344 and 15345 (a)(1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections  
24      110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L.  
25      110-289, and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308

1       of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505,  
2       702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code, 702 (d)  
3       (6), 707, 708, 710, and 711 of division C of P.L. 110-343, except that section 1366 (f)  
4       (relating to pass-through of items to shareholders) is modified by substituting the  
5       tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue  
6       Code applies for Wisconsin purposes at the same time as for federal purposes.  
7       Amendments to the federal Internal Revenue Code enacted after December 31, 2006,  
8       do not apply to this paragraph with respect to taxable years beginning after  
9       December 31, 2006, and before January 1, 2008, except that changes to the Internal  
10      Revenue Code made by P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113,  
11      116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.  
12      109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
13      P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e),  
14      and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to  
15      (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.  
16      110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and P.L.  
17      110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B, and  
18      sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as  
19      it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710,  
20      and 711 of division C of P.L. 110-343, and changes that indirectly affect the  
21      provisions applicable to this subchapter made by P.L. 109-432, excluding sections  
22      101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307,  
23      401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221,  
24      8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.  
25      110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding

1       sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding  
2       sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082  
3       of P.L. 110-289, and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306,  
4       and 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and  
5       (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code,  
6       702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, apply for Wisconsin  
7       purposes at the same time as for federal purposes.

8       **SECTION 40.** 71.34 (1g) (u) of the statutes is created to read:

9       **71.34 (1g) (u)** "Internal Revenue Code" for tax-option corporations, for taxable  
10 years that begin after December 31, 2007, means the federal Internal Revenue Code  
11 as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L.  
12 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
13 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
14 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
15 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
16 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
17 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
18 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
19 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
20 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
21 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.  
22 109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,  
23 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
24 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, section 11 (b), (e),  
25 and (g) of P.L. 110-172, sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234,

*and as amended by 6/10-234, excluding*

1      ~~110-249~~ excluding sections 110 and 113 of P.L. 110-245, sections 3081 and 3082 of P.L. 110-289, sections  
2      109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and sections 202,  
3      203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to  
4      section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711  
5      of division C of P.L. 110-343, and as indirectly affected in the provisions applicable  
6      to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803  
7      (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section  
8      1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
9      P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
10     102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
11     13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
12     104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
13     (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
14     105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
15     106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
16     excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
17     107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
18     107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
19     202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
20     108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
21     401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
22     244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
23     109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
24     1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146  
25     of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,

*as it relates to taxable year  
beginning in 2008<sup>1/2</sup>*

*except that changes to the Internal Revenue Code made by*

1 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
2 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
3 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding  
4 section 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112,  
5 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425  
6 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L.  
7 *and* 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11  
8 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a)  
9 (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.  
10 110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, sections  
11 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and sections 202,  
12 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to  
13 section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711  
14 of division C of P.L. 110-343, except that section 1366 (f) (relating to pass-through  
15 of items to shareholders) is modified by substituting the tax under s. 71.35 for the  
16 taxes under sections 1374 and 1375. The Internal Revenue Code applies for  
17 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
18 federal Internal Revenue Code enacted after December 31, 2007, do not apply to this  
19 paragraph with respect to taxable years beginning after December 31, 2007.

**SECTION 41.** 71.42 (2) (m) of the statutes is repealed.

**SECTION 42.** 71.42 (2) (n) of the statutes is amended to read:

22 71.42 (2) (n) For taxable years that begin after December 31, 1999, and before  
23 January 1, 2003, "Internal Revenue Code" means the federal Internal Revenue Code  
24 as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.  
25 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66

*as it relates to taxable years  
beginning in 2008;*

*apply for Wisconsin purposes  
at the same time as for federal  
purposes*

1 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
2 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.  
3 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,  
4 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of  
5 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
6 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
7 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
8 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
9 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,  
10 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
11 and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
12 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
13 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
14 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
15 section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly affected by P.L. 99-514,  
16 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
17 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
18 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
19 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
20 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
21 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
22 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
23 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
24 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
25 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.

1       107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
2       202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,  
3       P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,  
4       P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
5       910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
6       1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
7       109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
8       (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
9       811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and  
10      8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
11      110-172, except that "Internal Revenue Code" does not include section 847 of the  
12      federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
13      purposes at the same time as for federal purposes. Amendments to the federal  
14      Internal Revenue Code enacted after December 31, 1999, do not apply to this  
15      paragraph with respect to taxable years beginning after December 31, 1999, and  
16      before January 1, 2003, except that changes to the Internal Revenue Code made by  
17      P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
18      107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,  
19      P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,  
20      P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding  
21      sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
22      108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
23      403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
24      337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding  
25      sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351

1 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
2 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
3 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
4 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
5 section 11 (b), (e), and (g) of P.L. 110-172, and changes that indirectly affect the  
6 provisions applicable to this subchapter made by P.L. 106-230, P.L. 106-554,  
7 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
8 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
9 excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210,  
10 P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
11 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L.  
12 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.  
13 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
14 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
15 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,  
16 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
17 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844  
18 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L.  
19 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, apply  
20 for Wisconsin purposes at the same time as for federal purposes.

21       **SECTION 43.** 71.42 (2) (o) of the statutes is amended to read:

22       71.42 (2) (o) For taxable years that begin after December 31, 2002, and before  
23 January 1, 2004, "Internal Revenue Code" means the federal Internal Revenue Code  
24 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.  
25 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,

1 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
2 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and  
3 sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27, excluding  
4 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
5 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
6 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
7 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
8 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
9 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
10 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
11 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
12 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
13 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
14 section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly affected by P.L. 99-514,  
15 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
16 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
17 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
18 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
19 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
20 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
21 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
22 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
23 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
24 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
25 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and

1       202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,  
2       excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
3       excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
4       excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
5       108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
6       1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
7       109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
8       (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
9       811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and  
10      8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
11      110-172, except that "Internal Revenue Code" does not include section 847 of the  
12      federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
13      purposes at the same time as for federal purposes. Amendments to the federal  
14      Internal Revenue Code enacted after December 31, 2002, do not apply to this  
15      paragraph with respect to taxable years beginning after December 31, 2002, and  
16      before January 1, 2004, except that changes to the Internal Revenue Code made by  
17      P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
18      excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
19      108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
20      316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
21      242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7,  
22      P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
23      1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
24      (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
25      109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.

1       110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L.  
2       110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that  
3       indirectly affect the provisions applicable to this subchapter made by P.L. 108-27,  
4       excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
5       109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
6       108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
7       403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
8       337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 109-7, P.L. 109-58,  
9       excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
10      and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
11      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
12      P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
13      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
14      section 11 (b), (e), and (g) of P.L. 110-172, apply for Wisconsin purposes at the same  
15      time as for federal purposes.

16      **SECTION 44.** 71.42 (2) (p) of the statutes is amended to read:

17      71.42 (2) (p) For taxable years that begin after December 31, 2003, and before  
18      January 1, 2005, "Internal Revenue Code" means the federal Internal Revenue Code  
19      as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.  
20      102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
21      sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
22      sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16,  
23      sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,  
24      section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.  
25      108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and

1       403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
2       337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
3       P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
4       1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
5       109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
6       1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.  
7       109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding  
8       sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding  
9       section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly affected by P.L. 99-514,  
10      P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
11      P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
12      102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
13      13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
14      104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
15      (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
16      105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
17      106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
18      excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
19      107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
20      107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
21      202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,  
22      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
23      excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
24      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
25      108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections

1       1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
2       109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
3       sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
4       (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811  
5       and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
6       of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
7       except that "Internal Revenue Code" does not include section 847 of the federal  
8       Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes  
9       at the same time as for federal purposes. Amendments to the federal Internal  
10      Revenue Code enacted after December 31, 2003, do not apply to this paragraph with  
11      respect to taxable years beginning after December 31, 2003, and before January 1,  
12      2005, except that changes to the Internal Revenue Code made by P.L. 108-203, P.L.  
13      108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
14      108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
15      909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
16      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
17      and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.  
18      109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
19      (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280,  
20      excluding sections 811 and 844 of P.L. 109-280, P.L. 110-28, excluding sections 8212,  
21      8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e),  
22      and (g) of P.L. 110-172, and changes that indirectly affect the provisions applicable  
23      to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding  
24      sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding  
25      sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.

1       108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
2       1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
3       excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
4       (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
5       109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
6       109-280, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
7       and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, apply for  
8       Wisconsin purposes at the same time as for federal purposes.

9           **SECTION 45.** 71.42 (2) (q) of the statutes is amended to read:

10          71.42 (2) (q) For taxable years that begin after December 31, 2004, and before  
11       January 1, 2006, "Internal Revenue Code" means the federal Internal Revenue Code  
12       as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.  
13       102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
14       sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
15       4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
16       431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
17       202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
18       (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
19       910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections  
20       1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
21       109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
22       sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
23       (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
24       209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
25       sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101, 104, 108,

1       109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417,  
2       and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235  
3       of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172,  
4       and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,  
5       P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding  
6       sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,  
7       excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
8       P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding  
9       sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191,  
10      P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277,  
11      P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and  
12      165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
13      P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and  
14      301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.  
15      108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L.  
16      108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L.  
17      108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.  
18      108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
19      of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding  
20      sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
21      of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
22      excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
23      (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
24      101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,  
25      excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding sections 101,

1       104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401,  
2       404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233,  
3       and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
4       110-172, except that "Internal Revenue Code" does not include section 847 of the  
5       federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
6       purposes at the same time as for federal purposes. Amendments to the federal  
7       Internal Revenue Code enacted after December 31, 2004, do not apply to this  
8       paragraph with respect to taxable years beginning after December 31, 2004, and  
9       before January 1, 2006, except that changes to the Internal Revenue Code made by  
10      P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
11      1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
12      of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
13      section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,  
14      P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
15      109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L.  
16      109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204,  
17      209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
18      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172,  
19      excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that indirectly affect  
20      the provisions applicable to this subchapter made by P.L. 109-7, P.L. 109-58,  
21      excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
22      and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.  
23      109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
24      (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding  
25      sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.

1 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432, excluding  
2 sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304,  
3 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections  
4 8212, 8221, 8233, and 8235 of P.L. 110-28, and P.L. 110-172, excluding section 11 (b),  
5 (e), and (g) of P.L. 110-172, apply for Wisconsin purposes at the same time as for  
6 federal purposes.

7 **SECTION 46.** 71.42 (2) (r) of the statutes is amended to read:

8 71.42 (2) (r) For taxable years that begin after December 31, 2005, and before  
9 January 1, 2007, "Internal Revenue Code" means the federal Internal Revenue Code  
10 as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.  
11 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
12 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
13 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
14 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
15 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
16 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
17 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
18 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
19 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
20 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amended by P.L. 109-222,  
21 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
22 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432,  
23 excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,  
24 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding  
25 sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, and

1       P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and as indirectly  
2       affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
3       101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
4       110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
5       13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
6       103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
7       (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
8       105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
9       106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
10      P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
11      107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
12      107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
13      excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
14      excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
15      excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
16      excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
17      108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
18      1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
19      109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
20      section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
21      relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
22      109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
23      109-222, P.L. 109-227, and P.L. 109-280, P.L. 109-432, excluding sections 101, 104,  
24      108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404,  
25      417, and 425 of P.L. 109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and

1       8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, and P.L. 110-172, excluding section  
2       11 (b), (e), and (g) of P.L. 110-172, excluding sections 811 and 844 of P.L. 109-280,  
3       except that "Internal Revenue Code" does not include section 847 of the federal  
4       Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes  
5       at the same time as for federal purposes. Amendments to the federal Internal  
6       Revenue Code enacted after December 31, 2005, do not apply to this paragraph with  
7       respect to taxable years beginning after December 31, 2005, and before January 1,  
8       2007, except that changes to the Internal Revenue Code made by P.L. 109-222,  
9       excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
10      P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432,  
11      excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,  
12      303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding  
13      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, and  
14      P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, and changes that  
15      indirectly affect the provisions applicable to this subchapter made by P.L. 109-222,  
16      excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
17      P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 109-432,  
18      excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a), 204, 209, 302,  
19      303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28, excluding  
20      sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, and  
21      P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, apply for Wisconsin  
22      purposes at the same time as for federal purposes.

23       **SECTION 47.** 71.42 (2) (s) of the statutes is amended to read:

24       71.42 (2) (s) For taxable years that begin after December 31, 2006, and before  
25      January 1, 2008, "Internal Revenue Code" means the federal Internal Revenue Code

1 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.  
2 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
3 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
5 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
6 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
7 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
8 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
9 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
10 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
11 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
12 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and sections 101, 104, 108, 109,  
13 112, 113, 116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and  
14 425 of P.L. 109-432, and as amended by P.L. 110-28, excluding sections 8212, 8221,  
15 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.  
16 110-172, excluding section 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-234, excluding  
17 sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234, P.L. 110-245, excluding  
18 sections 110 and 113 of P.L. 110-245, P.L. 110-289, excluding sections 3081 and 3082  
19 of P.L. 110-289, and P.L. 110-343, excluding sections 109, 201, 209, 210, 303, 306,  
20 and 308 of division B, and sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and  
21 (b), 505, 702 (a) (1) (A) as it relates to section 1400N (k) of the Internal Revenue Code,  
22 702 (d) (6), 707, 708, 710, and 711 of division C of P.L. 110-343, and as indirectly  
23 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
24 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
25 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections

1       13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
2       103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
3       (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
4       105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
5       106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
6       P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
7       107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
8       107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
9       excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
10     excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
11     excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
12     excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
13     108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
14     1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
15     109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
16     section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
17     relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
18     109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
19     109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
20     109-280, P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120,  
21     123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L.  
22     110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141,  
23     P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
24     110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
25     110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,

1       excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding  
2       sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305,  
3       311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section  
4       1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division  
5       C of P.L. 110-343, except that "Internal Revenue Code" does not include section 847  
6       of the federal Internal Revenue Code. The Internal Revenue Code applies for  
7       Wisconsin purposes at the same time as for federal purposes. Amendments to the  
8       federal Internal Revenue Code enacted after December 31, 2006, do not apply to this  
9       paragraph with respect to taxable years beginning after December 31, 2006, and  
10      before January 1, 2008, except that changes to the Internal Revenue Code made by  
11      P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113, 116, 118, 120, 123 (a),  
12      204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432, P.L. 110-28,  
13      excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-141, P.L.  
14      110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e), and (g) of P.L.  
15      110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to (3) and (6) of P.L.  
16      110-234, P.L. 110-245, excluding sections 110 and 113 of P.L. 110-245, P.L. 110-289,  
17      excluding sections 3081 and 3082 of P.L. 110-289, and P.L. 110-343, excluding  
18      sections 109, 201, 209, 210, 303, 306, and 308 of division B, and sections 202, 203, 305,  
19      311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as it relates to section  
20      1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711 of division  
21      C of P.L. 110-343, and changes that indirectly affect the provisions applicable to this  
22      subchapter made by P.L. 109-432, excluding sections 101, 104, 108, 109, 112, 113,  
23      116, 118, 120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L.  
24      109-432, P.L. 110-28, excluding sections 8212, 8221, 8233, and 8235 of P.L. 110-28,  
25      P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, excluding section 11 (b), (e),

1       and (g) of P.L. 110-172, P.L. 110-234, excluding sections 15344 and 15345 (a) (1) to  
2       (3) and (6) of P.L. 110-234, P.L. 110-245, excluding sections 110 and 113 of P.L.  
3       110-245, P.L. 110-289, excluding sections 3081 and 3082 of P.L. 110-289, and P.L.  
4       110-343, excluding sections 109, 201, 209, 210, 303, 306, and 308 of division B, and  
5       sections 202, 203, 305, 311, 312, 315, 317, 318, 502 (a) and (b), 505, 702 (a) (1) (A) as  
6       it relates to section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710,  
7       and 711 of division C of P.L. 110-343, apply for Wisconsin purposes at the same time  
8       as for federal purposes.

9              **SECTION 48.** 71.42 (2) (t) of the statutes is created to read:

10             **71.42 (2) (t)** For taxable years that begin after December 31, 2007, "Internal  
11       Revenue Code" means the federal Internal Revenue Code as amended to  
12       December 31, 2007, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
13       13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
14       1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
15       106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
16       107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
17       108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
18       108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
19       108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
20       1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
21       109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
22       (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.  
23       109-222, section 844 of P.L. 109-280, sections 101, 104, 108, 109, 112, 113, 116, 118,  
24       120, 123 (a), 204, 209, 302, 303, 304, 305, 307, 401, 404, 417, and 425 of P.L. 109-432,  
25       sections 8212, 8221, 8233, and 8235 of P.L. 110-28, P.L. 110-140, section 11 (b), (e),

and as amended by  
P.L. 110-234, excluding

and P.L. 110-343,  
excluding

1 and (g) of P.L. 110-172, sections 15344 and 15345 (a) (1) to (3) and (6) of P.L. 110-234,  
2 sections 110 and 113 of P.L. 110-245, sections 3081 and 3082 of P.L. 110-289, sections  
3 P.L. 110-245, excluding  
4 109, 201, 209, 210, 303, 306, and 308 of division B of P.L. 110-343, and sections 202,  
5 section 1400N (k) of the Internal Revenue Code, 702 (d) (6), 707, 708, 710, and 711  
6 of division C of P.L. 110-343, and as indirectly affected by P.L. 99-514, P.L. 100-203,  
7 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,  
8 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
9 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
10 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
11 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
12 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
13 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
14 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
15 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
16 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
17 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
18 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
19 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403  
20 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,  
21 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.  
22 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
23 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
24 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
25 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
as it relates to taxable year  
beginning in 2008.